

Exhibit “14”



May 9, 2005

Lisa McNamee

Accounting Administrator Salary Increase

Lisa,

As of the end of April you had effectively assumed full administrative control of our MAS90 system. Additionally the execution of your day to day duties are impressive and well above our requirements at this point in your progression.

I can now begin to move my focus back to the overall corporate operations as I do not have to be involved heavily in the continued reconstruction of our accounting department. You have gained my complete confidence along with the trust that you had already established. Our accounting area will be secure and remain so under your management.

To properly compensate you for the rapid managerial progression, effective May 2, 2005 your annual salary will be \$32,000.00

I would like to thank you for your close attention to detail. You are fast proving to be one of the strongest assets for AMTREN Corporation.

Sincerely,

AMTREN CORPORATION

A handwritten signature in black ink, appearing to read "Kirk Lamberth", written over the printed name of the sender.

Kirk Lamberth
President